

1 MARK J. RICE (SBN 124934)  
2 McNEIL, SILVEIRA, RICE & WILEY  
3 55 Professional Center Parkway, Suite A  
4 San Rafael, CA 94903  
5 Telephone: (415) 472-3434  
6 Facsimile: (415) 472-1298


7  
8 Attorneys for Defendants HERBERT M. GOTTLIEB  
9 And SWIDENT, LLC, a California Limited Liability Company  
10

11 UNITED STATES DISTRICT COURT  
12 FOR THE NORTHERN DISTRICT OF CALIFORNIA  
13

14 NACIO SYSTEMS, INC., a Nevada ) Case No. C 07 3481 PJH  
15 Corporation, )  
16 )  
17 Plaintiff, ) SUBSTITUTION OF ATTORNEY  
18 ) AND ORDER  
19 vs. )  
20 )  
21 HERBERT M. GOTTLIEB, an individual; )  
22 SWIDENT, LLC, a California Limited )  
23 Liability Company, )  
24 Defendant. )  
25 )  
26 )  
27 )  
28 )

29 Defendants Herbert M Gottlieb and Swident, LLC hereby substitutes RICHARD J  
30 IDELL, ESQ , IDELL, BERMAN & SEITEL, 465 California Street, Suite 300, San Francisco,  
31 California 94104-1810, telephone number (415) 986-2400 and facsimile number (415) 392-9259  
32 as attorney of record in the place and stead of MARK J. RICE, ESQ of McNEIL, SILVEIRA,  
33 RICE & WILEY.

34 Dated: 9/19, 2007

35   
36 HERBERT M GOTTLIEB, an individual and  
37 On behalf of Swident, LLC  
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I consent to the above substitution.

Dated: August 28, 2007

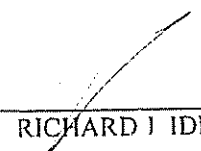
McNEIL, SILVEIRA, RICE & WILEY

By   
MARK J. RICE

Above substitution accepted

Dated: August 28, 2007

IDELL & SEITEL, LLP

By   
RICHARD J. IDELL

9/24/07



**PROOF OF SERVICE**

I am employed in the City and County of San Francisco, State of California in the office of a member of the bar of this court at whose direction the following service was made. I am over the age of eighteen years and not a party to the within action. My business address is Idell & Seitel, LLP 465 California Street, Suite 300, San Francisco, California 94104.

On September 19, 2007, I served the following document(s):

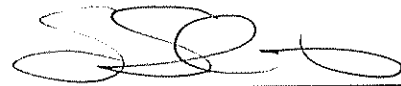
**SUBSTITUTION OF ATTORNEY**

☒ by **ELECTRONIC MAIL**. As this case is subject to the United States District Court for the Northern District of California ECF program, pursuant to General Rule 45, upon the filing of the above-entitled document(s) an automatically generated e-mail message was generated by the Court's electronic filing system and sent to the address(es) shown below and constitutes service on the receiving party.

**Mark John Rice**  
McNeil Silveira Rice Wiley & West  
55 Professional Center Parkway  
Suite A  
San Rafael, CA 94903  
Phone: 415-472-3434  
Fax: 415-472-1298  
Email: [markjrice@aol.com](mailto:markjrice@aol.com)

**Andrew H. Schwartz**  
**Frank F. Sommers, IV**  
Sommers & Schwartz LLP  
550 California Street  
The Sacramento Tower, Suite 700  
San Francisco, CA 94104  
Phone: 415-955-0925  
Fax: 415-955-0927  
Email: [ahs@sommersschwartz.com](mailto:ahs@sommersschwartz.com)  
[ffs@sommersschwartz.com](mailto:ffs@sommersschwartz.com)

I certify and declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and I executed this declaration at San Francisco, California.



Suzanne Slavens